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Nogaro, gives a comprehensive survey of the growth of modern tariff systems, characterizing briefly the policies of the more important countries and tracing negotiations up to 1910. The growing complexity and more subtle specialization of the tariff schedules of European states, designed to circumvent the most-favored-nation clause, is clearly brought out, as in the provision cited from the German conventional tariff for reduced duties on cattle, limited, however, to cattle of specified breeds, which have been raised at an elevation of three hundred metres above sea-level and spend one month in the year at a height of at least eight hundred metres; in other words, Swiss cattle are to be admitted but French cattle excluded, an expedient recalling the ingenuity of state legislatures in circumventing constitutional limitations on special legislation. The origin and character of the new French tariff are set forth; its framers are shown to profess to equalize the cost of production at home and abroad.

In the second part Professor Moye reviews the customs administration of France, discussing exemptions, drawbacks and temporary admission provisions, methods of verifying invoices, the special privileges granted Corsica, Algeria and the colonies, and the complicated law of customs, surviving as it does in great part from the days of the farmers-general of the old régime.

The book is readable and reliable, affording an introduction to a wide field. Its value for reference purposes is increased by well-chosen appendices.

O. D. SKELTON.

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Grundfragen unserer Handelspolitik. (München-Gladbach: Volkvereins-Verlag. 1911. Pp. 152. 1 m.)

This little book appears anonymously from the press of a house which makes a specialty of popular works on public questions. The first section (pp. 9-63) contains a sketch of German commercial policy from 1834 to the present; the second offers a number of objections, mostly captious and sophistical, to the policy of free trade; the third is sufficiently characterized by its title, *Der Schutz der nationalen Arbeit*; while the fourth and fifth consider respectively the home market and the foreign market. With characteristic logic it is argued that food stuffs and raw materials are increasingly difficult to obtain abroad, and that a foreign

market for German products is more and more difficult to find; consequently the policy of all-round protection should be continued and strengthened in order to insure German producers the entire home market. Much is also made of national political necessities. As a whole, the book is on the same intellectual level as the Chamberlain propaganda, or that of the Home Market Club. It is, however, of considerable interest as an example of the sort of thing which is evidently supposed to constitute a valid and effective argument before a popular German audience.

EDWARD VAN DYKE ROBINSON.

University of Minnesota.

Die Besteuerung nach dem Ueberfluss (nach der Ersparnismöglichkeit). Ein Beitrag zur organischen Neuordnung der direkten Steuern in Preussen. By H. WEISENBORN. (Leipzig: Duncker und Humblot. 1911. Pp. 55. 1.20 m.)

When, in May 1909, the Prussian government placed a surtax upon the income tax, it was announced that this surtax was to be regarded as a temporary measure pending a thorough reorganization (*organische Neuordnung*) of the entire direct tax system. It was further promised that the reorganization plan would be presented to the *Landtag* within three years. Inasmuch as such promises are taken seriously in Prussia, not a few persons are engaged in offering suggestions for the accomplishment of the revision. In the little pamphlet before us the author, who is mayor of Halberstadt, presents a suggestion for the revision of the income tax law that is at once ambitious and apparently feasible. It is no less than an attempt to work out a practical application of the marginal utility theory of value.

As is well known, the Prussian income tax already recognizes, although to a slight degree only, by its graduated rates, that each unit of a large income has less utility than each unit of a smaller income and hence represents greater tax paying ability. It also recognizes, through its abatements for additional dependents in the taxpayer's family, that differences in the necessary expenditures establish differences in taxpaying ability. But both these provisions are rigid and go but little way. Mayor Weissenborn now proposes to follow the logic of these principles, not necessarily to the very end, but much farther than has ever been attempted.